

# WUFAR 201

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WISCONSIN  
UNIFORM  
FINANCIAL  
ACCOUNTING  
REQUIREMENTS

# Wisconsin Uniform Financial Accounting Requirements

- It is a multi-dimensional reporting system that can also be used as an accounting system
- Not required accounting, but required for reporting
- Always used in conjunction with the state Budget and Annual Reports (full and special education)
- Used for LEA internal use in order to track costs

# Wisconsin Uniform Financial Accounting Requirements

## ○ Why WUFAR?

- ✦ We need a consistent system for reporting LEA activity for:
  - Reporting purposes (both state and federal);
  - Calculating general and categorical aid;
  - Determining compliance with federal regulations
  - Comparing activity between LEAs.
  - State budget building

# WUFAR Sequence of Dimensions

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This is the sequence for coding an expenditure.

# WUFAR Sequence of Dimensions

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This is the sequence for coding a revenue.

# Types of Objects

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- Salaries & Fringe (100 / 200 Objects)
- Purchased Services (300 Objects)
- Non-Capital Objects (400 Objects)
- Capital Objects (500 Objects)
- Insurance (700 Objects)
- Other (900 Objects)

# Types of Sources

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- 100 - Transfers - In from another fund
- 200 - Local Revenue
- 300 - Interdistrict Payment (WI)
- 400 - Interdistrict Payment (Non-WI)
- 500 - Intermediate (CESA and CCDEB)
- 600 - State Sources
- 700 - Federal Sources

# Functions

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- 1xxxxxx - Instructional Services
- 2xxxxxx - Support Services
- 3xxxxxx - Community Services
- 4xxxxxx - Non-Program Transactions
- 5xxxxxx - District-Wide (source code only)



# Purchased Instructional Services

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- **4xxxxxx Series Function**

- Any contracted service for a function beginning with a 1xxxxxx generally should be coded as a 4xxxxxx function.
- Any contracted service for a function beginning with a 2xxxxxx would remain coded to that 2xxxxxx level function.

[http://sfs.dpi.wi.gov/files/sfs/doc/funct\\_430.doc](http://sfs.dpi.wi.gov/files/sfs/doc/funct_430.doc)

# Purchased Instructional Services

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- 431000 - General Tuition - Non-OE
- 435000 - General Tuition - OE
- 436000 - Special Ed Tuition - Non-OE
- 437000 - Special Ed Tuition - OE
- Example: CESA is providing speech and language services for your student, which would normally be function 156600. But it is an instructional purchased service, so it would become 436000.

# Fund 10 -Purchased Instructional Services

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- 431000 - General Tuition - Non-OE
- 435000 - General Tuition - OE
- Flat Rate Open Enrollment amounts for **ALL** students are coded to either of these functions:
  - Non-Open Enrollment agreements often use the Open Enrollment flat rate as well.

# Fund 27 -Purchased Instructional Services

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- 436000 - Special Ed Tuition - Non-OE
- 437000 - Special Ed Tuition - OE
- Flat Rate Open Enrollment amounts are not an excess cost of special education and should never be coded to Fund 27:
  - Only student specific additional costs should be coded to Fund 27.

# Purchased Instructional Services Expenditures

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Objects used with 4xxxxxx for Payments:

- Object 370 - Non-Governmental Agencies and Individuals
- Object 382 - Wisconsin School District
- Object 383 - CCDEB
- Object 386 - CESA

# Purchased Instructional Services Expenditures

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But WUFAR allows the 1xxxxxx with a 310 object. What is that for?

- Stipends to non-employees in association with instruction would be coded to Object 310.
- Stipends to employees would be coded to Object 100.

# Purchased Instructional Services Revenue

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- **INTERDISTRICT Revenue**

## Fund 10

- Source 341 - General Tuition - Non-OE
- Source 345 - General Tuition - OE

## Fund 27

- Source 346 - Special Ed Tuition - Non-OE
- Source 347 - Special Ed Tuition - OE

# Professional Development and Travel

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- Tuition
  - Object 291 - Reimbursed to employee
  - Object 310 - Paid directly to college or university
- Conference Registration Fees and Travel
  - Object 310 - Registration fee paid to vendor
  - Object 342 - Travel for Conference
- Function
  - 221300 - Instructional Staff Training
  - 264400 - Non-instructional Staff Training



# Coding Indirect Recovery for Title I

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For Title I

Record Indirect Revenue Received from DPI

Fund	Type	Object / Source	Function	Debit	Credit
10	B		711 100	\$XX.XX	
10	R	751			\$XX.XX

# Coding Indirect Recovery in Fund 27

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For flow-through and preschool

## Record Indirect Revenue Received from DPI

Fund	Type	Object / Source	Function	Debit	Credit
27	B		711 100	\$XX.XX	
27	R	730			\$XX.XX

## Record Indirect Cost Transfer between Funds

Fund	Type	Object / Source	Function	Debit	Credit
27	E	810	418 000	\$XX.XX	
27	B		711 100		\$XX.XX

10	B		711 100	\$XX.XX	
10	R	127	418 000		\$XX.XX

# Return of Federal Funds to DPI

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## Two Step Process - Title I

Recode the expenditure off the grant

Fd	Type	Object	Function	Proj	Debit	Credit
10	E	xxx	xxxxxxx	none	\$XX.XX	
10	E	xxx	xxxxxxx	141		\$XX.XX

Return funds to DPI - Two Options depending on coding

Fund	Type	Source	Function	Debit	Credit
10	R	751		\$XX.XX	
10	B		715500-Receiveable was booked		\$XX.XX

OR

10	R	751		\$XX.XX	
10	B		813500-Due to State	\$XX.XX	\$XX.XX

# Return of Federal Funds to DPI

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## Two Step Process - IDEA

Recode the expenditure off the grant

Fd	Type	Object	Function	Proj	Debit	Credit
27	E	xxx	xxxxxxx	011/019	\$XX.XX	
27	E	xxx	xxxxxxx	34x		\$XX.XX

Return funds to DPI - Two Options depending on coding

Fund	Type	Source	Function	Debit	Credit
27	R	730		\$XX.XX	
27	B		715500-Receiveable was booked		\$XX.XX

OR

27	R	730		\$XX.XX	
27	B		813500-Due to State	\$XX.XX	\$XX.XX

# Medicaid Revenue

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- **Current Year Claim Payments**
  - Check from Forward Health - Fund 27, Source 780
  - Check from CESA - Fund 27, Source 581
- **NEW - MAC and Medicaid Cost Settlements**
  - Check from Forward Health - Fund 10, Source 780
  - Check from CESA - Fund 10, Source 581

# Project Codes

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- Federal Grants

- Federal grants have been assigned a DPI project number
- See Aids Register Codes
- [http://sfs.dpi.wi.gov/aid\\_info](http://sfs.dpi.wi.gov/aid_info)

AIDS REGISTER CODING LIST OF FEDERAL AND STATE PROGRAMS ADMINISTERED THROUGH DPI						
Last updated: January 4, 2013						
Source	Project		CFDA/			
Code	Code	Appn	State ID No.	Program Title	Fiscal Contact	Telephone
730	341	241	84.027	IDEA FLOW THROUGH	Mark Magnuson, Accountant	(608) 266-3489
730	347	241	84.173	IDEA PRESCHOOL ENTITLEMENT	Mark Magnuson, Accountant	(608) 266-3489

# IDEA Title I Schoolwide Set Aside and CEIS

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- IDEA doesn't automatically mean Fund 27!
  - If you use IDEA funds for Title I Schoolwide or CEIS, the related activity will be in Fund 10.
- Expenditures for both:
  - Fund 10 - Project 341
- Revenues for both:
  - Fund 10 - Source 730

# Fund 10 Project Codes

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- Title projects - Fund 10
  - 141 - Title I-A
  - 365 - Title II-A
  - 391 - Title III-A
- IDEA Flow-through projects - Fund 10
  - 341 - IDEA Coordinated Early Intervening  
[http://sped.dpi.wi.gov/sped ceis](http://sped.dpi.wi.gov/sped_ceis)
  - 341 - IDEA Title I Schoolwide Set-Aside  
[http://sped.dpi.wi.gov/sped grt-title1-setaside](http://sped.dpi.wi.gov/sped_grt-title1-setaside)



# Claiming Costs

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- Fund 27 – Special Education projects
  - ALL Special Education expenditures must have a project code.
  - Local (IDEA Maintenance of Effort)
    - 011 - State Special Education Categorical Aid
    - 019 - Non-aidable Special Education Cost
  - Federal
    - 341 - IDEA Flow-through
    - 347 - IDEA Preschool

# WUFAR Use

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- Failure to use WUFAR appropriately could result in:
  - Incorrect calculation of state or federal aid
  - Failure to meet federal regulations such as MOE
  - Single audit findings for failure to track grant expenditures separately (ARRA is a good example)
  - Fiscal Monitoring findings for failure to track and support grant expenditures.

# Technical Assistance

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- WUFAR Document (maintained by School Finance)

[http://sfs.dpi.wi.gov/sfs\\_wufar](http://sfs.dpi.wi.gov/sfs_wufar)

- Webcast Presentations

- WUFAR - Part 1, 2, and 3

<http://dpimedia.wi.gov/main/Catalog/pages/catalog.aspx?catalogId=25053ab9-20ed-4098-bd9f-749e3308fe28&folderId=dfb60724-d25c-4f70-9011-328dbfc43c43>

# Contacts

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# QUESTIONS?